

2018

CERTIFICATE

To the Clerk of Ford County, State of Kansas

We, the undersigned, officers of

City of Spearville

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2018		Page No. 2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	501,000	130,046	27.658
Bond & Interest	10-113	8	38,433	0	
Special Street		9	43,000		
Gas Utility		9	500,000		
Water Utility		10	550,228		
Sewer Utility		10	100,000		
Sanitation Utility		11	100,000		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxx	1,832,661	130,046	27.658
Election Required - Review HB2088 Template.				No	County Clerk's Use Only
Budget Summary		14			4,761,850
Neighborhood Revitalization Rebate					Nov 1, 2017 Total Assessed Valuation

Assisted by:

Kennedy McKee & Company LLP

Address:

PO Box 1477; 1100 W Frontview

Dodge City, KS 67801

Email:

pfriess@kmc-cpa.com

Attest: 8-23

2017

County Clerk

Governing Body

2018

CERTIFICATE

To the Clerk of Ford County, State of Kansas

We, the undersigned, officers of

City of Spearville

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2018		Page No. 2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	501,000	130,046	
Bond & Interest	10-113	8	38,433	0	
Special Street		9	43,000		
Gas Utility		9	500,000		
Water Utility		10	550,228		
Sewer Utility		10	100,000		
Sanitation Utility		11	100,000		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxx	1,832,661	130,046	
Election Required - Review HB2088 Template.				No	County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization Rebate					
					Nov 1, 2017 Total Assessed Valuation

Assisted by:

Kennedy McKee & Company LLP

Address:

PO Box 1477; 1100 W Frontview

Dodge City, KS 67801

Email:

pfriess@kmc-cpa.com

Attest: _____ 2017

County Clerk

Governing Body

[Signatures]

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Motor Vehicle Factor	<u>0.25992</u>	
Recreational Vehicle Factor	<u>0.00437</u>	
16/20M Vehicle Factor	<u>0.00192</u>	
Commercial Vehicle Factor	<u>0.01114</u>	
Watercraft Factor		0.00187

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water System Series 2010	4/27/2010	4/27/2048	4.125	1,506,000	1,225,228	4/27	4/27	50,541	19,700	49,728	20,500
Total G.O. Bonds					1,225,228			50,541	19,700	49,728	20,500
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
Temporary Notes	7/28/2016	8/1/2017	1.265	320,000	320,000	8/1	8/1	4,082	320,000	0	0
Total Other					320,000			4,082	320,000	0	0
Total Indebtedness					1,545,228			54,623	339,700	49,728	20,500

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	260,306	347,387	204,429
Receipts:			
Ad Valorem Tax	116,793	121,095	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	340	500	
Motor Vehicle Tax	29,515	30,955	31,475
Recreational Vehicle Tax	532	458	529
16/20M Vehicle Tax		246	233
Commercial Vehicle Tax	1,320	447	1,349
Watercraft Tax		168	227
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales and Use Tax	93,628	93,000	93,000
Franchise Fees	41,316	40,000	40,000
Licenses and Permits	3,498	1,500	1,500
Fines, Forfeitures and Penalties	1,181	500	500
Charges for Services	3,000	1,500	1,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	7,256	2,673	
Neighborhood Revitalization Rebate			
Miscellaneous	3,155		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	301,534	293,042	170,313
Resources Available:	561,840	640,429	374,742

City of Spearville

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Resources Available:	561,840	640,429	374,742
Expenditures:			
General Government	88,285	135,000	135,000
Public Safety	95,271	130,000	130,000
Highways and Streets	0	140,000	205,000
Transfer to Capital Improvement Fund	30,897	31,000	31,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	214,453	436,000	501,000
Unencumbered Cash Balance Dec 31	347,387	204,429	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	488,000	499,000	501,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	501,000
		Tax Required	126,258
Delinquent Comp Rate:	3.0%		3,788
Amount of 2017 Ad Valorem Tax			130,046

City of Spearville

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	33,877	36,810	37,683
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax		250	250
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	2,933	623	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,933	873	750
Resources Available:	36,810	37,683	38,433
Expenditures:			
Principal			38,433
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	38,433
Unencumbered Cash Balance Dec 31	36,810	37,683	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	32,000	36,000	38,433
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			38,433
Tax Required			0
Delinquent Comp Rate: 3.0%			0
Amount of 2017 Ad Valorem Tax			0

City of Spearville

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Street	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	18,509	19,883	21,305
Receipts:			
State of Kansas Gas Tax	21,373	21,560	21,470
County Transfers Gas		0	0
Charges for Services	225	225	225
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,598	21,785	21,695
Resources Available:	40,107	41,668	43,000
Expenditures:			
Street Maintenance:			
Contractual Services	10,257	20,363	43,000
Commodities	9,967		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,224	20,363	43,000
Unencumbered Cash Balance Dec 31	19,883	21,305	0
2016/2017/2018 Budget Authority Amount:	35,000	40,000	43,000

Adopted Budget

Gas Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	164,443	161,523	156,523
Receipts:			
Customer Charges	163,257	275,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	163,257	275,000	350,000
Resources Available:	327,700	436,523	506,523
Expenditures:			
Personal Services	53,310	60,000	75,000
Contractual Services	103,337	200,000	330,000
Commodities	6,567	10,000	20,000
Capital Outlay	2,963	10,000	25,000
Transfer to Gas Utility Reserve			50,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	166,177	280,000	500,000
Unencumbered Cash Balance Dec 31	161,523	156,523	6,523
2016/2017/2018 Budget Authority Amount:	500,000	500,000	500,000

City of Spearville

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	466,028	567,678	302,437
Receipts:			
Customer Charges	228,103	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	228,103	250,000	250,000
Resources Available:	694,131	817,678	552,437
Expenditures:			
Personal Services	45,883	75,000	75,000
Contractual Services	40,385	50,000	50,000
Commodities	9,731	40,000	40,000
Capital Outlay	1,294	250,000	285,000
Transfer to Water Capital Outlay	29,160	30,000	30,000
Debt Service:			
Principal		19,700	20,500
Interest		50,541	49,728
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	126,453	515,241	550,228
Unencumbered Cash Balance Dec 31	567,678	302,437	2,209
2016/2017/2018 Budget Authority Amount:	465,000	550,241	550,228

Adopted Budget

Adopted Budget Sewer Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	14,915	18,559	20,559
Receipts:			
Customer Charges	74,882	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	74,882	80,000	80,000
Resources Available:	89,797	98,559	100,559
Expenditures:			
Personal Services	53,219	55,000	60,000
Contractual Services	17,700	15,000	15,000
Commodities	319	8,000	10,000
Capital Outlay			15,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	71,238	78,000	100,000
Unencumbered Cash Balance Dec 31	18,559	20,559	559
2016/2017/2018 Budget Authority Amount:	90,000	95,000	100,000

City of Spearville

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	27,542	33,306	30,306
Receipts:			
Customer charges	62,905	65,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	62,905	65,000	70,000
Resources Available:	90,447	98,306	100,306
Expenditures:			
Personal Services			
Contractual Services	57,141	60,000	65,000
Commodities		4,000	5,000
Capital Outlay		4,000	30,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	57,141	68,000	100,000
Unencumbered Cash Balance Dec 31	33,306	30,306	306
2016/2017/2018 Budget Authority Amount:	90,000	94,000	100,000

Adopted Budget

0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	0	0	0

****Note:** These two block figures should agree.

2018

NOTICE OF BUDGET HEARING

The governing body of
City of Spearville
will meet on August 9, 2017 at 7:30 PM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate *
General	214,453	27.980	436,000	28.164	501,000	130,046	27.657
Bond & Interest					38,433		
Special Street	20,224		20,363		43,000		
Gas Utility	166,177		280,000		500,000		
Water Utility	126,453		515,241		550,228		
Sewer Utility	71,238		78,000		100,000		
Sanitation Utility	57,141		68,000		100,000		
Non-Budgeted Funds-A	95,635						
Non-Budgeted Funds-B	659,274						
Totals	1,410,595	27.980	1,397,604	28.164	1,832,661	130,046	27.657
Less: Transfers	60,057		61,000		111,000		
Net Expenditures	1,350,538		1,336,604		1,721,661		
Total Tax Levied	119,647		121,095		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	4,276,214		4,299,631		4,702,088		
Outstanding Indebtedness, January 1,	2015		2016		2017		
G.O. Bonds	1,262,228		1,244,128		1,225,228		
Revenue Bonds	-		-		-		
Other	315,000		-		320,000		
Lease Purchase Principal	-		-		-		
Total	1,577,228		1,244,128		1,545,228		

*Tax rates are expressed in mills

Tammy Konrade
City Official Title: City Clerk

STATE OF KANSAS, FORD COUNTY, ss:

first duly sworn, deposes and says: That _____
is the publisher of

limit of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget subject to change depending on the final assessed valuation.

 **MICHELLE LAMPE**
Notary Public - State of Kansas
My Appt Expires **5-24-21**

a weekly newspaper printed in the State of Kansas, and published in and of general paid circulation on County, Kansas, with a general paid circulation on a yearly basis in Ford County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Spearville in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue

of said newspaper for _____ consecutive weeks,
the first publication thereof being made as aforesaid
on the 27th day of July, 2017,
with subsequent publications being made on the
following dates:

20 _____

20 _____

20 _____

Wm. H. Smith
PUBLISHER

Subscribed and sworn to before me this 21
day of July, 20 17.
Michelle Dampé
NOTARY PUBLIC

(My commission expires 5-24, 2021.)

Printer's fee \$ 121.92

Additional copies \$ _____

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	121,095	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	0	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	0	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	0	
3) Net Tax Levy (Base)	<u>121,095</u>	

Percentage Adjustments

4) CPI Adjustment - 1.4%		1,695
(Line 4 Percentage Multiplied by Line 3 {Net Tax Levy})		
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	279,109	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	130,238	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	143,754	
Increase in Total Personal Property Valuations (cannot be less than zero)	0	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	0	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	2,612	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	0	
10) Total Assessed Value of Adjustments	<u>281,721</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	4,702,088	
12) Adjustment Percentage (Line 10 Divided by Line 11)	5.99%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		7,255
14) Total Percentage Adjustments		<u>8,951</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	0		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	0		
Difference			0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	0		
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	0		0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget			0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget			0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget			0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget			0
21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)	130,000		
Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)	130,000		
CPI Adjustment - 1.4%	1820		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	131,820		
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)	0		
Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)	0		
CPI Adjustment - 1.4%	0		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)	0		
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)	0		
Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)	0		
CPI Adjustment - 1.4%	0		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	0		
Increased Emergency Medical Expense			0
<u>Total Increased Tax Revenue Adjustment</u>			<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget	0
24a) Recreation Commission Levy 2018 Budget	0
24b) Other Governmental Levy 2018 Budget	0
25) Total Levies on Behalf of Another Political or Governmental Subdivision	<u>0</u>
26) Total Computed Tax Levy	<u>130,046</u>